

1998 Application for Extension of Time to File the Arizona Annual Payment Withholding Tax Return

Arizona Form A1-APR EXT

Obtain additional information or assistance, and tax forms and instructions, by contacting one of the numbers listed below:

Phoenix	(602) 255-2060
Nationwide, toll-free	(800) 843-7196
Form Orders	(602) 542-4260
Forms by Fax	(602) 542-3756
Hearing impaired TDD user	
Phoenix	(602) 542-4021
Other Arizona areas, toll-free	(800) 397-0256
Recorded Tax Information	
Phoenix	(602) 542-1991
Other Arizona areas, toll-free	(800) 845-8192

Visit our Web site at: www.revenue.state.az.us

General Instructions

Use of Form

The Arizona Form A1-APR EXT is used to request an extension of time to file the annual payment withholding tax return, Arizona Form A1-APR. ARS § 43-412 provides that the Department of Revenue may grant an extension of time to file the Arizona Form A1-APR upon a showing of good cause by the employer.

The Arizona Form A1-APR requires the employer to file the federal Forms W-2, W-2c, W-2G, and 1099-R (if the Forms 1099-R include Arizona withholding) to the Department of Revenue as an integral part of the reconciliation required by ARS § 43-412. Therefore, an extension of time to file the Arizona Form A1-APR is also an extension of time to file the federal Forms W-2, W-2c, W-2G, and/or 1099-R associated with that form.

When to File Form A1-APR EXT

The Arizona Form A1-APR is due on or before February 28 of the year following the close of the calendar year being reported. If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to the next day that is not a Saturday, Sunday, or legal holiday. February 28, 1999, falls on a Sunday. Therefore, the return for the calendar year 1998 is due on or before March 1, 1999.

The employer should file the extension application as soon as the employer knows that an extension of time is necessary. The extension application must be postmarked on or before the due date of the Arizona Form A1-APR. **An extension cannot be granted if the extension application is postmarked after the due date of the Arizona Form A1-APR.**

Payment of Tax

The entire amount of tax is due on or before March 1, 1999, the original due date of the Form A1-APR. The annual withholding payment must be remitted with the extension application.

Mailing Form A1-APR EXT

Send the original Arizona Form A1-APR EXT to:

Arizona Department of Revenue
PO Box 29080
Phoenix AZ 85038-9080

Form A1-APR EXT Extension Period

If the extension application is approved, the extension will be granted for 30 days from the original due date of the Arizona Form A1-APR.

How to Request an Additional Extension

The employer may request an additional 30 day extension of time to file the Arizona Form A1-APR. The employer makes the request by submitting a letter to the Department of Revenue and attaching a copy of the Arizona Form A1-APR EXT for the initial extension period.

Mail the letter to:

Arizona Department of Revenue
PO Box 29080
Phoenix AZ 85038-9080

The application for an additional extension of time to file the Arizona Form A1-APR must be postmarked **before the end of the initial extension period.**

Approval or Denial of Extension Application(s)

Applications for extensions of time to file the Arizona Form A1-APR are **NOT** automatically granted. Approval or denial is based on administrative criteria and guidelines.

The department will return a copy of the Arizona Form A1-APR EXT to the employer only if the extension application is denied.

The department will notify the employer if an application for additional extension of time to file the Arizona Form A1-APR has been denied.